FINANCIAL DEPARTMENT.

Subject.—Noting the detailed heads of classification on bills presented at the Treasury.

COMPTROLLER'S OFFICE, BANGALORE.

Circular No. 80, *dated* 22*nd December* 1926.

To

All Heads of Offices, Drawing Officers and Treasury Officers.

The responsibility for watching the progress of expenditure on all heads of charges against the sanctioned grants and for applying for additional funds, wherever necessary by reappropriation or by supplementary grants, without delay, rests primarily with the Heads of Departments. Under the present arrangement, the Heads of Departments have to await the receipt of the monthly statement showing the progress of actual outlay under the several heads sent from the Comptroller's Office. Some time necessarily lapses between the incurring of expenditure by the Drawing Officers and the receipt of the Comptroller's statement by the Heads of Departments. To enable the Heads of Departments to exercise efficient control over the progress of expenditure, it is under consideration to introduce improvements in the accounts procedure so that Heads of Departments may keep a timely note of all bills paid in Treasuries pertaining to their grants and get a progressive total of their departmental expenditure as early as possible without waiting for the statements. As a first step in this direction the following circular instructions are issued with the approval of Government for the guidance of all Drawers of bills and Treasuries:—

2. All Officers drawing bills which are presented for encashment at Treasuries should, from 1st February 1927, note on them in *red ink* the detailed heads of classification, and the amount pertaining to each head in the subjoined illustrative form:—

DETAILS OF ALLOCATION.

Gross amount of the Bill
Major Head
Minor Head
Detailed Head.

Deductions
Life Insurance Fund.
.....
.....
.....
.....
.....

Net amount of the Bill Rs.

3. When a single bill includes charges falling under two or more detailed heads, the charges must be distributed under their respective heads. Detailed heads of classification are found in the detailed Budget Estimates which should be adhered to. The important rules of classification and the list of Major, Minor and Sub-heads of Revenue and Expenditure with necessary instructions are embodied in a separate book styled "General Rules, Principles and Details of Classification in Public Accounts" which is under print and the book will be supplied to all drawers of bills and the offices to which copies of the revised edition of Mysore Civil Account Code, Volume I, has been supplied. With the aid of this book and the copies of the detailed Budget Estimates sanctioned and published every year, the Head in the Public Accounts to which each payment is chargeable can be easily ascertained. If any doubt is felt in regard to any particular item, the nearest treasury may be consulted. To facilitate the noting of such allocation sufficient blank space will be left in the bill form, when they are next printed. In the alternative, classification sheets may, in communication with the undersigned, be arranged to be printed and attached to bills.

4. Bills in which such classification is not noted will not be honoured at the Treasuries, from and after 1st February 1927.

5. This circular does not apply to payments at Treasuries on account of pensions, deposits, remittance transfer receipts, departmental cheques, refund orders and cheques of local bodies.

S. SHAMANNA,
Comptroller.

Requesting a statement of unadjusted advances and unremedied objections to be attached to the report of transfer of charge.

COMPTROLLER'S OFFICE, BANGALORE.

Circular No. 81--G.A.D., *dated 8th January* 1927.

To

All Drawing and Countersigning Officers.

Sir,

I have the honor to state that as per Article 72 (3), Mysore Account Code, Volume I (Article 62 (3) of the revised Mysore Civil Account Code, Volume I) every Officer who is responsible for the adjustment of advances and who is transferred to another office before fully accounting for the amounts outstanding against him should leave a memorandum clearly explaining the state of accounts for the information and guidance of his successor, and attach a statement of unadjusted advances and unremedied objections to the report of transfer of charge. At present such statements are not received from all officers. It is requested that the statement in the prescribed form should be sent invariably along with the charge reports in all cases of transfer. Whenever there is no unadjusted advance, or unremedied objections, *nil* statements should be sent.

2. To enable the officers to furnish such lists, each Head of Office should maintain registers in the enclosed Forms (A) and (B) for all special advances drawn by him and for all the objection slips, retrenchment orders, etc., received by him from the Audit Office and keep them posted up to date.

I have the honor to be,
Sir,
Your most obedient servant,
S. SHAMANNA,
Comptroller.

FORM A.

Register of Special Advances.

Number and date of order	Purpose for which advance is sanctioned	Amount of advance	How to be adjusted	Period within which the advance should be adjusted	Date on which the advance is drawn	Reference to Cash Book	Amount drawn	Initials of the Officer	Adjustments				Remarks
									Date	How and when adjusted	Amount.	Balance remaining unadjusted	

FORM B.

Register of objection slips, retrenchment orders, etc., received from the Audit Office.

Serial No.	Date of receipt	From whom received	Comptroller's Office objection slip		Document to which the objection relates	Nature of objection	Amount objected to	From whom recoverable	Subordinate Officer to whom sent	Number and date of reference	Date of return of the slip by the Subordinate Officer	Date of return to the Audit Office	Particulars of reply	Amount recovered	Reference to bills or Treasury Receipts	Remarks
			No.	Date												